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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART - VI

#### Acts of Parliament and Ordinances promulgated by the President

##### LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 30<sup>th</sup> January, 2024

No. RPB/Act - 30/2023/E:- The following Act of Parliament is republished for general information:-

Government of India  
Ministry of Law and Justice  
Legislative Department

New Delhi, the 18<sup>th</sup> August, 2023, Sravana 27, 1945 (Saka)

The following Act of Parliament has received the assent of the President on the 18<sup>th</sup> August, 2023 is hereby published for general information: -

#### THE CENTRAL GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

No. 30 OF 2023

[18th August, 2023.]

An Act further to amend the Central Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Goods and Services Tax (Amendment) Act, 2023. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment  
of section 2.

**2.** In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

(a) after clause (80), the following clauses shall be inserted, namely:—

'(80A) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;

'(80B) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;';

(b) after clause (102), the following clause shall be inserted, namely:—

'(102A) "specified actionable claim" means the actionable claim involved in or by way of—

- (i) betting;
- (ii) casinos;
- (iii) gambling;
- (iv) horse racing;
- (v) lottery; or
- (vi) online money gaming;';

(c) in clause (105), the following proviso shall be inserted at the end, namely:—

"Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;";

(d) after clause (117), the following clause shall be inserted, namely:—

'(117A) "virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961;'

Amendment  
of section 24.

**3. In section 24 of the principal Act,—**

(a) in clause (xi), the word "and" occurring at the end, shall be omitted;

(b) after clause (xi), the following clause shall be inserted, namely:—

"(xii) every person supplying online money gaming from a place outside India to a person in India; and".

Amendment  
of Schedule  
III.

**4. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted.**

Sd/-

**DR. REETA VASISHTA,**  
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

Sd/-

**K. M. LALA,**  
Secretary to Government.

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